

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF _____, IOWA DUE: December 1, 2016		16204500200000 CITY OF CRESCO 130 N PARK PLACE CRESCO, IA 52136	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,989,515		1,989,515	1,983,402
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,989,515		1,989,515	1,983,402
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	491,641	0	491,641	490,779
Licenses and permits	53,691	0	53,691	51,300
Use of money and property	77,753	2,505	80,258	76,415
Intergovernmental	730,354	0	730,354	712,470
Charges for fees and service	1,031,584	1,344,704	2,376,288	2,431,410
Special assessments	169,328	0	169,328	168,000
Miscellaneous	347,617	56,784	404,401	418,286
Other financing sources	980,288	822,100	1,802,388	1,968,510
Total revenues and other sources	5,871,771	2,226,093	8,097,864	8,300,572
Expenditures and Other Financing Uses				
Public safety	799,485	0	799,485	879,375
Public works	1,406,210	0	1,406,210	1,557,850
Health and social services	4,151	0	4,151	4,500
Culture and recreation	1,200,882	0	1,200,882	1,331,576
Community and economic development	47,823	0	47,823	65,850
General government	303,867	0	303,867	362,700
Debt service	624,492	0	624,492	625,890
Capital projects	750,734	0	750,734	784,800
Total governmental activities expenditures	5,137,644	0	5,137,644	5,612,541
Business type activities	0	1,115,697	1,115,697	1,349,400
Total ALL expenditures	5,137,644	1,115,697	6,253,341	6,961,941
Other financing uses, including transfers out	948,647	853,741	1,802,388	1,966,510
Total ALL expenditures/And other financing uses	6,086,291	1,969,438	8,055,729	8,928,451
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-214,520	256,655	42,135	-627,879
Beginning fund balance July 1, 2015	4,662,592	2,400,266	7,062,858	7,062,857
Ending fund balance June 30, 2016	4,448,072	2,656,921	7,104,993	6,434,978

Note - These balances do not include \$ 67,153 held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 4,238,000	Other long-term debt	\$ 0
Revenue debt	\$ 574,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 8,780,494

CERTIFICATION			
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF			
Signature of city clerk	Date Published/Posted	Mark (x) one	
	11/2/2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Area Code	Number	Extension
Michelle Girolamo	563	547-3101	
Signature of Mayor or other City official (Name and Title)		Date signed	
		11/7/2016	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF CRESCO						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	1,010,150	469,665		509,700			1,989,515			1,989,515	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	1,010,150	469,665		509,700	0		1,989,515		T01	1,989,515	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	1,010,150	469,665		509,700	0	0	1,989,515			1,989,515	6					
7	TIF revenues							0		T01	0	7					
8	Other city taxes																
8	Utility tax replacement excise taxes	19,252	8,966		9,588			37,806		T15	37,806	8					
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax							0		T19	0	12					
13	Hotel/motel tax	41,303						41,303		T19	41,303	13					
14	Other local option taxes		412,532					412,532		T09	412,532	14					
15	TOTAL OTHER CITY TAXES	60,555	421,498	0	9,588	0	0	491,641	0		491,641	15					
16	Section B - LICENSES AND PERMITS	53,691						53,691		T29	53,691	16					
17	Section C - USE OF MONEY AND PROPERTY											17					
18	Interest	2,851	4,755		210	482		8,298	2,505	U20	10,803	18					
19	Rents and royalties	69,455						69,455		U40	69,455	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	TOTAL USE OF MONEY AND PROPERTY	72,306	4,755	0	210	482	0	77,753	2,505		80,258	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants	908	85,143					86,051		B89	86,051	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	Total Federal grants and reimbursements	908	85,143	0	0	0	0	86,051	0		86,051	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CRESCO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		478,005					478,005		C46	478,005	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	13,852						13,852		C89	13,852	49				
50	Iowa Department of Transportation	15,919						15,919		C89	15,919	50				
51	Iowa Department of Natural Resources	1,338						1,338		C89	1,338	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	37,903	16,124		18,508			72,535		C89	72,535	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	69,012	494,129	0	18,508	0	0	581,649	0		581,649	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	25,427						25,427		D89	25,427	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	37,227						37,227		D89	37,227	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	62,654	0	0	0	0	0	62,654	0		62,654	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	132,574	579,272	0	18,508	0	0	730,354	0		730,354	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	497,499	A91	497,499	73				
74	Sewer							0	751,678	A80	751,678	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage	596,389						596,389	38,211	A81	634,600	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CRESCO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	846						846		A89	846	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	1,075						1,075		A89	1,075	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	199						199		A89	199	99				
100	Park, recreation, and cultural charges	431,120						431,120		A61	431,120	100				
101	Animal control charges	1,115						1,115		A89	1,115	101				
102	Other charges - Specify	70				770		840			840	102				
103	Capital improvements-Water/Sewer/Stormwater							0	57,316		57,316	103				
104	TOTAL CHARGES FOR SERVICE	1,030,814	0	0	0	770	0	1,031,584	1,344,704		2,376,288	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS					169,328		169,328		U01	169,328	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	15,698	36,061			70,054		121,813		U99	121,813	108				
109	Deposits and sales/fuel tax refunds	5,684						5,684	8,275	U99	13,959	109				
110	Sale of property and merchandise	66,754				6,772		73,526	3,083	U11	76,609	110				
111	Fines	16,099						16,099		U30	16,099	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Reimbursements	65,657	33,827					99,484	45,426		144,910	114				
115	Principal on Revolving Loan Fund		31,011					31,011			31,011	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	169,892	100,899	0	0	76,826	0	347,617	56,784		404,401	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CRESCO						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,529,982	1,576,089	0	538,006	247,406	0	4,891,483	1,403,993		6,295,476	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	830,632	15,000		90,656	44,000		980,288	822,100		1,802,388	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	830,632	15,000	0	90,656	44,000	0	980,288	822,100		1,802,388	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,360,614	1,591,089	0	628,662	291,406	0	5,871,771	2,226,093		8,097,864	132		
133												133		
134	Beginning fund balance July 1, 2015	2,144,505	1,666,529		38,979	812,579		4,662,592	2,400,266		7,062,858	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,505,119	3,257,618	0	667,641	1,103,985	0	10,534,363	4,626,359		15,160,722	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
152												152		
153												153		
154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF CRESCO						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	511,451						511,451		E62	511,451	2		
3	Purchase of land and equipment	46,820						46,820		G62	46,820	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation	48,135						48,135		E04	48,135	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	17,739						17,739		E89	17,739	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	77,027						77,027		E24	77,027	13		
14	Purchase of land and equipment		97,847					97,847		G24	97,847	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	466						466		E32	466	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	701,638	97,847		0	0	0	799,485			799,485	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CRESCO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	80,590	397,452					478,042		E44	478,042	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation		98,185					98,185		E60	98,185	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation	146,603	2,839					149,442		E44	149,442	48				
49	Traffic control safety — Current operation		15,513					15,513		E44	15,513	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation		30,757					30,757		E44	30,757	52				
53	Purchase of land and equipment		5,989					5,989		G44	5,989	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment	33,755						33,755		G01	33,755	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation	575,764						575,764		E81	575,764	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation	1,601	17,162					18,763		E89	18,763	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	838,313	567,897		0	0	0	1,406,210			1,406,210	80				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CRESCO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	4,151						4,151		E79	4,151	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	4,151	0		0	0	0	4,151			4,151	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CRESCO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	264,819	1,350					266,169		E52	266,169	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	267,540						267,540		E61	267,540	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	108,270	5,000					113,270		E61	113,270	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	533,848	12,052					545,900		E61	545,900	130
131	Purchase of land and equipment	5,368						5,368		G61	5,368	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	2,635						2,635		E61	2,635	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,182,480	18,402		0	0	0	1,200,882			1,200,882	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	4,066						4,066		E89	4,066	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	30,214						30,214		E89	30,214	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	10,954						10,954		E50	10,954	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	640						640		E29	640	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	1,949						1,949		E89	1,949	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	47,823	0	0	0	0	0	47,823			47,823	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CRESCO		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	16,668						16,668		E29	16,668	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	156,051	1,617					157,668		E23	157,668	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	4,173						4,173		E89	4,173	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	706						706		E25	706	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	17,983						17,983		E31	17,983	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	60,483						60,483		E89	60,483	171
172	Other general government — Current operation	46,186						46,186		E89	46,186	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	302,250	1,617	0	0	0	0	303,867			303,867	176
177	Section G — DEBT SERVICE				624,492			624,492			624,492	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	624,492	0	0	624,492			624,492	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Granger Road Street Assessment Project					692,393		692,393			692,393	184
185	150th Celebration					58,341		58,341			58,341	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	750,734	0			750,734	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	750,734	0	750,734			750,734	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,076,655	685,763	0	624,492	750,734	0	5,137,644			5,137,644	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CRESCO		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								406,491	E91	406,491	198
199	Purchase of land and equipment							21,952	G91		21,952	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							578,764	E80		578,764	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							30,479	E81		30,479	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CRESCO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								7,023	E89	7,023	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								70,988		70,988	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,115,697		1,115,697	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,076,655	685,763	0	624,492	750,734	0	5,137,644	1,115,697		6,253,341	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	121,312	827,335					948,647	853,741		1,802,388	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	121,312	827,335	0	0	0	0	948,647	853,741		1,802,388	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,197,967	1,513,098	0	624,492	750,734	0	6,086,291	1,969,438		8,055,729	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		1,694,520		43,149	353,251		2,090,920			2,090,920	264
265	Committed	86,750	50,000					136,750			136,750	265
266	Assigned	180,039						180,039			180,039	266
267	Unassigned	2,040,363						2,040,363			2,040,363	267
268	Total Governmental	2,307,152	1,744,520	0	43,149	353,251	0	4,448,072			4,448,072	268
269	Proprietary								2,656,921		2,656,921	269
270	Total ending fund balance June 30, 2016	2,307,152	1,744,520	0	43,149	353,251	0	4,448,072	2,656,921		7,104,993	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,505,119	3,257,618	0	667,641	1,103,985	0	10,534,363	4,626,359		15,160,722	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF CRESCO Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>											
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ 48,135 M32 M44 M94 M52 M62 M80 M81 M89 \$			Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$				
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.											
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		1,460,766			
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year			
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$			
2. Sewer utility	19U 628,000	29U	39U 54,000	49U	49U	49U 574,000	49U	I89 15,890			
3. Electric utility	19U	29U	39U	49U	49U	49U		I92			
4. Gas utility	19U	29U	39U	49U	49U	49U		I93			
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94			
6. Industrial Revenue	19T	24T	34T		44T	44T		I89			
7. Mortgage revenue	19T	24T	34T		44T	44T		I89			
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89			
9. G.O. Bonds	19U 4,753,000	29U	39U 515,000	49U 4,238,000	49U	49U	49U	I89 107,542			
10.	19U	29U	39U	49U	49U	49U	49U	I89			
11.	19U	29U	39U	49U	49U	49U	49U	I89			
12.	19U	29U	39U	49U	49U	49U	49U	I89			
13.	19U	29U	39U	49U	49U	49U	49U	I89			
14.	19U	29U	39U	49U	49U	49U	49U	I89			
Total long-term debt	5,381,000	0	569,000	4,238,000	0	574,000	0	123,432			
B. Short-term debt		Amount - Omit cents									
Outstanding as of JULY 1, 2015				61V \$							
Outstanding as of JUNE 30, 2016				64V \$							
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS					Amount - Omit cents						
Assessed Valuations by Levy Authority and County, AY2014/FY2016											
Actual valuation -- January 1, 2014					\$	175,609,879	x .05 = \$	8,780,494			
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016											
Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61					
		\$	144,890	\$		7,027,256	7,172,146				
REMARKS											